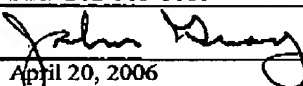
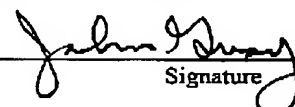


<b>TRANSMITTAL FORM</b> (to be used for all correspondence after initial filing)	Application Number	10/798,305	
	Filing Date	March 12, 2004	
	First Named Inventor	Takahiro Kume et al.	
	Group Art Unit	1771	
	Examiner Name	Victor S. Chang	
Total Number of Pages in This Submission	10	Attorney Docket Number	742158-9

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ENCLOSURES (check all that apply)		
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Remarks	<input checked="" type="checkbox"/> The Commissioner is hereby authorized to charge any additional fees required or credit any overpayments to Deposit Account No. 14-1138 for the above identified docket number.	

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT	
Firm or Individual name	John F. Guay - Reg. No. 47,248 NIXON PEABODY LLP 401 9 <sup>th</sup> Street, N.W. Suite 900 Washington, D.C. 20004-2128 Telephone: 202-585-8000 Fax: 202-585-8080
Signature	
Date	April 20, 2006

CERTIFICATE OF MAILING OR TRANSMISSION [37 CFR 1.8(a)]	
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April 20, 2006 Date	 Signature John F. Guay

Attorney's Docket No.: 742158-9

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:	) Confirmation No.: 5795
Takahiro KUME et al.	)
Serial No. 10/798,305	) Examiner: Victor S. Chang
Filed: March 12, 2004	) Group Art Unit: 1771
For: POLISHING SHEET AND	)
MANUFACTURING METHOD OF	)
ELASTIC PLASTIC FOAM SHEET	) Date: April 20, 2006

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Sir:

In response to the Office Action mailed January 20, 2006, please amend the above-captioned application as follows:

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